

REMARKS

The Applicant has reviewed the Examiner's Office Action and acknowledges the allowance of claims 1-21 and 26-29.

In view of the Examiner's indication of allowability, the Applicant has written a new claim 30 that is the same as claim 1 but removes the limitation that the top layer of the cushion taper downwardly toward the rear. Since this claim contains the allowable feature that the top layer be thicker toward the front and rear edges, the Applicant believes that this claim is in condition for allowance. Dependent claims 31-35, which are believed to be allowable based on their dependency from claim 31, also contain additional independent bases for allowability.

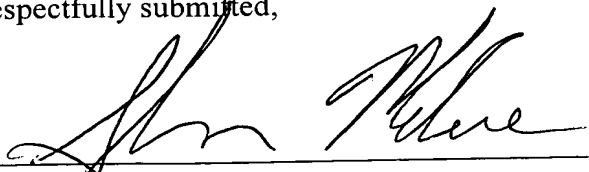
To reduce the number of claims, claims 22 and 23 have been cancelled without prejudice or disclaimer.

With respect to claim 24, based on the Examiner's indication of allowability, the Applicant has rewritten this claim in independent form. Claim 25 has been amended to depend from claim 24.

In view of the foregoing, the Applicant believes that claims 1-21 and 24-35 are in condition for allowance and respectfully requests notice of the same.

Should the Examiner wish to discuss any of the foregoing in more detail, the undersigned attorney would welcome a telephone call.

Respectfully submitted,



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